

SEC. 6-1.2. TAX LEVY. BI-ANNUAL PAYMENT OF TAX LEVY; PENALTY FOR FAILURE TO PAY TAX; INTEREST ON UNPAID TAX.

A. For each calendar year, the tax levied on Tax Levy as identified in Section 6.1.1 situated in the County shall be due and payable in two (2) equal installments, the first (1st) installment being due and payable on June 1²⁰th of each calendar year, except the Year 2012 which has a due date of July 16, 2012 for the 2012 year only, and the second (2nd) installment being due and payable on December 1²⁰th of each calendar year. If any person fails to pay any such installment of taxes on or before the date it is due, he/she shall incur a penalty of ten (10%) percent of the tax past due. The penalty shall be assessed on the day after the installment of taxes is due and shall become part of the taxes, **except the Year 2020 for which the penalty shall commence of June 21st and December 21st for each tax due period.** There shall also be assessed interest at the rate of ten (10%) percent per annum on the amount of past tax due, which interest shall commence on the first (1st) day of the month following the date such installment of taxes is due. In addition to taxes assessed and past due on or after January 1, 2007, any tax and penalty that was assessed and past due prior to January 1, 2007 shall accrue interest. The interest to be charged on any such delinquent tax payment shall be at the rate specified by the Pittsylvania County Code at the time that the tax was assessed and shall accrue at that specified rate beginning on the first (1st) day of the month following the date such tax payment was due and extending until December 31, 2006 unless sooner paid. In addition, any tax that was assessed and past due prior to January 1, 2007 shall accrue interest at ten (10%) percent per annum beginning on or after January 1, 2007. **(B.S.M. 07-02-12) Year 2012 only.**

B. The Treasurer shall give notice at least ten (10) days prior to June 1²⁰th of each calendar year, except the Year 2012 which has a due date of July 16, 2012 for the 2012 year only, by publication in a newspaper of general circulation in the County, that he/she is prepared to receive at his/her office the installment of the real estate taxes from any tax payer charged therewith prior to June 1²¹st of such year without penalty. **(B.S.M. 07-02-12) Year 2012 only.**

C. The Treasurer shall give notice at least ten (10) days prior to December 1²⁰th of each calendar year by publication in a newspaper of general circulation in the County that he/she is prepared to receive at his/her office the installment of the real estate taxes from any tax payer charged therewith prior to December 1²¹th of such year, without penalty.

D. Nothing in this section shall be construed to prohibit the payment of the taxes levied in accordance with Section 6.1.1 by any taxpayer in one sum at any time, provided that any penalty and interest that may have accrued on the whole or any part thereof at the time of payment is provided in this section shall be paid therewith.

E. This Ordinance shall be effective on January 1, 2007.

F. Tangible Personal Property Tax Reporting Forms will be due in the Office of the Commissioner of Revenue by February 15th of each calendar year.

(B.S.M. 12-19-06) (B.S.M. 05-02-05) (B.S.M. 01-17-06) (B.S.M. 10-17-06) (B.S.M. 05-20-08)
(B.S.M. 04-06-09) (B.S.M. 02/20/2018)

SEC. 9-48. AMOUNT OF FEE - PASSENGER MOTOR VEHICLES; TRUCKS; MOTORCYCLES; TRANSITIONAL PROVISIONS FOR 2007 LICENSE YEAR ONLY.

A. On each and every passenger vehicle and truck there shall be an annual license fee ~~established annually by the Board of Supervisor of thirty-eight dollars and seventy-five cent (\$38.75)~~; and on each and every motorcycle, with or without a sidecar, a license fee ~~established annually by the Board of Supervisor of twenty-six dollars and seventy-five cents (\$26.75)~~. (4-5-71, §3.) (3-21-89)(4-6-09)

B. The amount of the license fee imposed by Pittsylvania County under this article shall not be greater than the amount of the license fee imposed by the Commonwealth on said vehicle.

C. Transitional provisions effective for 2007 license year only. Notwithstanding the preceding subsections, in order to adjust the amount of the vehicle license fee for the 2007 license year in recognition of the transition from the former April 15, 2007 expiration date for decals to the new June 5, 2007 due date for vehicle license fees, the vehicle license fee for the 2007 license year only is hereby reduced by thirty-three percent (33%) such that the fee shall be nineteen dollars and seventy-five cents (\$19.75) on each and every passenger vehicle and truck, and is hereby reduced by a corresponding thirty-three percent (33%) on motorcycles and all other motor vehicles, trailers, semitrailers, etc., that are subject to the County license fee. This subsection shall automatically expire on or before December 31, 2007 and all annual County vehicle license fees for the 2008 license year and thereafter shall be imposed at the full amounts specified in the preceding subsections of this section and such fees shall be payable on or before June ~~10th~~ ~~5th~~ of each year, beginning June 5, 2007.

For state law authority, *see* VA. CODE ANN. Section 46.2-752 (Repl. Vol. 2005). For state fees, *see* VA. CODE ANN. Section 46.2-694 (Repl. Vol. 2005), especially subdivisions 1 through 13 of A.

SEC. 9-49. SAME - OTHER MOTOR VEHICLES, TRAILERS, SEMI-TRAILERS, ETC.; TRANSITIONAL PROVISIONS FOR 2007 LICENSE YEAR ONLY.

A. On each trailer or semi-trailer (i) not designed and used for the transportation of passengers on the highways of the Commonwealth and (ii) having a registered gross weight of 80,001 pounds or above, (iii) not exempt from taxation as otherwise herein provided, there shall be a license fee ~~established annually by the Board of Supervisor of twenty-five dollars and fifty cents (\$25.50)~~.

B. In the case of a combination of a truck or tractor truck and a trailer or semi-trailer, each vehicle constituting a part of such combination shall be licensed as a separate vehicle and a separate fee shall be assessed therefore.

C. On each and every motor vehicle, trailer, or semi-trailer upon which well-drilling machinery is attached and which is permanently used solely for transporting such machinery, there shall be a license fee established annually by the Board of Supervisors of fifteen (\$15.00) dollars.

D. On each and every motor vehicle, trailer, or semi-trailer owned and operated by a person, firm, or corporation used or intended to be used for transporting persons to and from school, Sunday school, or church or other place of divine worship, there shall be a license fee established annually by the Board of Supervisors of thirty-eight dollars and seventy-five cents (\$38.75).

E. Transitional provisions effective for 2007 license year only. Notwithstanding the preceding subsections, in order to adjust the amount of the vehicle license fee for the 2007 license year in recognition of the transition from the former April 15, 2007 expiration date for decals to the new June 5, 2007 due date for vehicle license fees, the vehicle license fee for the 2007 license year only is hereby reduced by thirty-three percent (33%) such that the fee shall be nineteen dollars and seventy-five cents (\$19.75) on each and every passenger vehicle and truck, and is hereby reduced by a corresponding thirty-three percent (33%) on motorcycles and all other motor vehicles, trailers, semitrailers, etc. that are subject to the County license fee. This subsection shall automatically expire on or before December 31, 2007 and all annual County vehicle license fees for the 2008 license year and thereafter shall be imposed at the full amounts specified in the preceding subsections of this section and such fees shall be payable on or before June 10th 5th of each year, beginning June 5, 2007.

For state law authority, *see* VA. CODE ANN. §46.2-752 (Repl. Vol. 2005). *See also* VA. CODE ANN. §46.2-694 (Repl. Vol. 2005); VA. CODE ANN. §46.2-694.1 (Repl. Vol. 2005), and VA. CODE ANN. §46.2-700 (Repl. Vol. 2005), and VA. CODE ANN. §46.2-701 (Repl. Vol. 2005).

Editor's note. Former VA. CODE ANN. §46.2-699, which had provided for a state registration fee of six dollars and fifty cents (\$6.50) upon one (1)-or two (2)-wheeled trailers weighing no more than fifteen hundred (1,500) pounds and designed to be pulled by a passenger car, pickup or panel truck, was repealed in 1997. That Section was superseded by VA. CODE ANN. §46.2-694.1 (Repl. Vol. 2005), which prescribes such fees for trailers and semi-trailers not designed and used for transportation of passengers and sets fees according to weight category. Under such categories, a trailer of 1,500 pounds or less would be subject to a state registration fee of ten (\$10.00) dollars per year, and a trailer of fifteen thousand five-hundred and one (1,501) pounds to four thousand (4,000) pounds would be subject to a state registration fee of \$20.50 per year. The County is authorized to assess a County license fee equal to or lesser than the state fee. (B.S.M. 12-4-06) (B.S.M. 04-06-09).

SEC. 9-50. SAME - EXEMPTIONS AND REDUCTIONS.

A. The provisions of this article shall not be construed as to impose a license fee upon any motor vehicle, trailer or semi-trailer when:

1. A similar tax or license fee is imposed by another County, city or town wherein such motor vehicle, trailer or semi-trailer is normally garaged, stored or parked;

2. The motor vehicle, trailer, or semi-trailer is owned by a nonresident of Pittsylvania County and is used exclusively for pleasure or personal transportation and not for hire or for the conduct of any business or occupation other than that set forth in paragraph (3) of this subsection.

3. The motor vehicle, trailer, or semi-trailer is owned by a nonresident and is used for transporting into and within the County for sale in person or by his employees of wood, meats, poultry, fruits, flowers, vegetables, milk, butter, cream, or eggs produced or grown by him, and not purchased by him for sale.

4. The motor vehicle, trailer, or semi-trailer is owned by an officer or employee of the Commonwealth of Virginia who is a nonresident of the County and who uses the vehicle in the performance of his duties for the Commonwealth under an agreement for such use;

5. The motor vehicle, trailer or semi-trailer is kept by a dealer or manufacturer for sale or for sales demonstration;

6. The motor vehicle, trailer, or semi-trailer is operated by a common carrier of persons or property operating between cities and towns in this Commonwealth and not in intra-city transportation or between cities and towns on the one hand and points and places without cities and towns on the other and not in intra-city transportation;

7. Any vehicle that is exempt under provisions of state law.

B. No license fee shall be assessed by the County upon vehicles of owners who are residents of any town located in the County when such vehicles are already subject to town license taxes.

C. Motor vehicles, trailers or semi-trailers owned by the Commonwealth, political subdivisions of the Commonwealth, and regional jail authorities created pursuant to VA. CODE ANN. Section 53.1-95.2 et seq. (Repl. Vol. 2005) and used solely for governmental purposes in accordance with the provisions of VA. CODE ANN. Section 46.2-750 (Repl. Vol. 2005) shall display license plates or decalcomania inscribed either "Official State Use Only" or "Official Local Government Use Only," respectively, and shall be subject to a license fee equal to the cost incurred either by the Commonwealth or by the County, respectively, in the purchase or manufacture of such decalcomania, but which County fee shall, in no event, exceed the fee imposed by the State under VA. CODE ANN. Section 46.2-750 A. (Repl. Vol. 2005); such licensing requirements shall be subject to exceptions set forth in VA. CODE ANN. Section 46.2-750 (Repl. Vol. 2005) and VA. CODE ANN. Section 46.2- 750.1 (Repl. Vol. 2005).

D. The fire-fighting trucks, trailers or semi-trailers on which firefighting apparatus is permanently attached, or other vehicles, when any such vehicle is owned or under exclusive control of a chartered volunteer fire department in this County shall be exempt from payment of the license fee imposed by this article, provided that such vehicles comply with all of the provisions of VA. CODE ANN. Section 46.2-649.1:1 (Repl. Vol. 2005) and VA. CODE ANN. Section 46.2-752A (Repl. Vol. 2005).

E. Ambulances or other vehicles owned or used exclusively by chartered volunteer fire departments or volunteer lifesaving or first aid crews or rescue squads in the County, provided any such vehicle is used exclusively as an ambulance or lifesaving and first aid vehicle and is not rented, leased, or lent to any private individual, firm, or corporation, and no charge is made by the organization for the use of the vehicle, shall be exempt from payment of the license fee imposed by this article, provided that such vehicles comply with all of the provisions of VA. CODE ANN. Section 46.2-649.1:1 (Repl. Vol. 2005) and VA. CODE ANN. Section 46.2-752A (Repl. Vol. 2005).

F. One (1) vehicle owned or leased and used personally in the performance of duties by each active member of the volunteer fire departments and volunteer emergency rescue squads who lives in the County outside of incorporated towns is exempt after proper certification as indicated in Sec. 9-47 of this Code.

G. Daily rental vehicles as defined in VA. CODE ANN. Section 58.1-2401 (Repl. Vol. 2004), the rental of which are subject to the tax imposed by VA. CODE ANN. Section 58.1-2402 A 4 (Cum. Supp. 2005), shall be exempt from the payment of the license fee levied and imposed by this article.

H. Passenger vehicles and pickup or panel trucks, as defined in VA. CODE ANN. Section 46.2-100 (Repl. Vol. 2005), owned and used personally by a member of the National Guard who has received special metal state license plates pursuant to VA. CODE ANN. Section 46.2-744 (Repl. Vol. 2005), shall be partially exempt from the payment of the license fee levied and imposed by this article to the extent of fifty percent (50%) of said fee, provided that such reduced County fee shall not exceed the reduced State tax or fee imposed under VA. CODE ANN. Section 46.2-744 (Repl. Vol. 2005) and VA. CODE ANN. Section 46.2-694 (Repl. Vol. 2005). And Disabled Veterans with special plates issued pursuant to Section 46.2-739 VA. CODE ANN.

For state law authority for individual subsections, see as follows: (a)(1)--VA. CODE ANN. §46.2-752 H. (Repl. Vol. 2005) and VA. CODE ANN. §46.2-755 A.1. (Repl. Vol. 2005); (a)(2)--VA. CODE ANN. §46.2-755 A.2. (Repl. Vol. 2005); (a)(3)--VA. CODE ANN. §46.2-755 A.3. (Repl. Vol. 2005); (a)(4)--VA. CODE ANN. §46.2-755 A.4. (Repl. Vol. 2005); (a)(5)--VA. CODE ANN. §46.2-755 A.5. (Repl. Vol. 2005); (a)(6)--VA. CODE ANN. §46.2-755 A.6. (Repl. Vol. 2005); (a)(7)--VA. CODE ANN. § 46.2-752 A. (Repl. Vol. 2005) and VA. CODE ANN. §46.2-694 (Repl. Vol. 2005); (b)--VA. CODE ANN. §46.2-752 A. (Repl. Vol. 2005); (c)--VA. CODE ANN. §46.2-750 A. (Repl. Vol. 2005); (d) and (e)--VA. CODE ANN. §46.2-649.1:1 (Repl. Vol. 2002) and VA. CODE ANN. §46.2-752 A. (Repl. Vol. 2005), but see also VA. CODE ANN. §46.2- 736 (Repl. Vol. 2005) and VA. CODE ANN. § 46.2- 735 (Repl. Vol. 2005); (f)--VA. CODE ANN. §46.2- 752 A.4. and 5. (Repl. Vol. 2005); (g)--VA. CODE ANN. §46.2-755 C. (Repl. Vol. 2005); (h)--VA. CODE ANN. § 46.2-744 (Repl. Vol. 2005).

SEC. 9-53. LICENSE YEAR.

The license year with respect to which the fee required to be paid under this Article is assessed shall be January 1st through December 31st of each year. The fee assessed under this article shall be assessed to the owner of each motor vehicle as provided in this article for motor vehicles owned

on January 1st of each year. The fee shall be payable on or before June ~~10th 5th~~ of each year and with respect to any fees not paid at that time, there is hereby imposed a thirty (\$30.00) dollars fee to reimburse the County of Pittsylvania for costs associated with administration of the Vehicle Registration Withholding Program with the Commonwealth of Virginia Department of Motor Vehicles (DMV) if a DMV stop order has been issued prior to payment. The fee herein assessed will be based upon ownership of vehicles on fee day, that is, January 1st of each year, and the period for which the license fee is effective shall be January 1st through December 31st of the next ensuing year. (B.S.M. 10-16- 12) (B.S.M. 5-20-14)

For state law authority, see § 58.1-3958, Code of Virginia, 1950, as amended.

SEC. 9-54. FAILURE TO PAY LICENSE FEE, PERSONAL PROPERTY TAX, ETC.: PENALTY.

A. In the event that the license fee required by this Article is not paid, or if any personal property taxes, properly assessed against such vehicle, are not paid on or before June ~~10th 5th~~ of each year, with respect to each owner or co-owner of any motor vehicle as to which the license fee has not been paid, or any personal property taxes have not been paid, the County Treasurer shall mail to the owner/co-owner by first class mail a Notice of Intent to request the Commonwealth of Virginia Department of Motor Vehicles under the Vehicle Registration Withholding Program to deny his or her registration renewal with respect to the vehicle which is subject to the license fee or personal property tax herein. In the event of payment of that vehicle license fee and/or delinquent personal property taxes, the County Treasurer shall provide to the vehicle owner/co-owner an approved numbered receipt that clearly indicates that the vehicle owner/co-owner has paid in full all outstanding local vehicle fees and delinquent taxes to the locality, together with the penalty, interests and administrative fee hereinabove set forth.

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B. It shall be unlawful for any owner of a motor vehicle, trailer, or semi-trailer to fail to pay the local license fee or personal property taxes assessed with respect to each motor vehicle, trailer or semitrailer after June ~~10th 5th~~ of each year.

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C. A violation of this section shall constitute a Class 4 misdemeanor and shall be punished by a fine of two hundred fifty (\$250.00) dollars.

D. A violation of this section by the registered owner of the vehicle shall not be discharged by prepayment of a fine or by payment of a fine imposed by the court except upon presentation of satisfactory evidence that the required license has been obtained.

For state law authority, see VA. CODE ANN. Section 46.2-752 G (Repl. Vol. 2005). See also VA. CODE ANN. Section 18.2-11 (Repl. Vol. 2004).

SEC. 9-55. UNLICENSED MOTOR VEHICLE FEE - PURPOSE; FEE IMPOSED; AMOUNT; LICENSE YEAR; DUE DATE; TRANSITIONAL PROVISIONS FOR 2007 LICENSE YEAR.

A. Recognizing that unlicensed motor vehicles are more likely to be junk vehicles than are licensed vehicles and that unlicensed motor vehicles are more likely to create safety, health, and aesthetic problems than are licensed vehicles, the Pittsylvania County Board of Supervisors, pursuant to the authority granted by VA. CODE ANN. Section 15.2-973 (Repl. Vol. 2003), does hereby impose an annual license fee ~~established annually by the Board of Supervisors of thirty-eight dollars and seventy-five cents (\$38.75)~~ per motor vehicle on owners of motor vehicles located in Pittsylvania County which do not display current State license plates and which are not exempted from the requirements of displaying such license plates under the provisions of Section 9-55 of this Code or as specified in VA. CODE ANN. Section 15.2-973 (Repl. Vol. 2003). The license year with respect to which the fee required to be paid under this article is assessed shall be January 1 through December 31st of each year. The fee assessed under this article shall be assessed to the owner of each unlicensed motor vehicle as provided in this article for motor vehicles owned on January 1st of each year. **(B.S.M. 04-06-09).**

B. The license fee imposed by this section shall be paid to the County Treasurer on or before June ~~10th 5th~~ of each calendar year.

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C. Reserved.

D. It shall be presumed that the owner of the motor vehicle is the person on whose land the motor vehicle is located unless otherwise shown and it shall be presumed that the motor vehicle has been parked, kept or garaged primarily in Pittsylvania County since January 1st of the year of enforcement unless otherwise shown.

E. Transitional provisions effective for 2007 license year only. Notwithstanding the preceding subsections, in order to adjust the amount of the unlicensed motor vehicle fee for the 2007 license year in recognition of the transition from the former April 15, 2007 expiration date for decals to the new June 5, 2007 due date for the unlicensed motor vehicle fees, the unlicensed motor vehicle fee for the 2007 license year only is hereby reduced by thirty-three percent (33%). This Subsection shall automatically expire on or before December 31, 2007 and the County unlicensed motor vehicle fees for the 2008 license year and thereafter shall be imposed at the full amount ~~of twenty-nine dollars and fifty cents (\$29.50)~~ as specified in the preceding subsections of this section and such fees shall be payable on or before June ~~10th 5th~~ of each year, beginning June 5, 2007.

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For state law authority, see VA. CODE ANN. Section 15.2-973 (Repl. Vol. 2003).

SEC. 17-15. DUE DATE FOR SOLID WASTE DISPOSAL FEE.

Unless collected by a public service corporation pursuant to § 17-14 supra, an invoice for said fee shall be included in the December tax assessment mailing. Payment of said fee shall be made to the Pittsylvania County Treasurer's Office. For FY 2018/19, unless exempted by § 17-15 infra, households assessed the Solid Waste Disposal Fee shall pay the fee no later than the ~~tenth-twentieth~~ ~~(10th 20th)~~ day of December. For FY 2018/19 only, no late payment penalty and interest shall accrue on the Solid Waste Disposal Fee. For all Fiscal Years after FY 2018/19, unless exempted by § 17- 15 infra, the Solid Waste Disposal Fee shall be billed twice annually, and all households

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assessed the fee shall pay the fee no later than the ~~tenth~~^{twentieth} (~~10th~~ ~~20th~~) of June and the ~~tenth~~^{twentieth} (~~10th~~ ~~20th~~) of December annually. The penalty for late payment shall be assessed on the day after the installment of the fee is due, exception for the Year 2020, in which the penalty shall commence on June 21st and December 21st for each due period. Payment for the full amount of the annual Solid Waste Disposal Fee shall be the responsibility of the owner of record of the household as of January 1st of the assessed property for the corresponding year. There shall be no proration of the Solid Waste Disposal Fee.

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